

THE EFFECTIVE DATE OF THIS ORDINANCE
IS AS PROVIDED IN PART III

ORDINANCE NO. 02-24-320

RE: AGRICULTURAL PRESERVATION LAND PROPERTY TAX CREDIT
AND
THE AGRICULTURAL BUILDING PROPERTY TAX CREDIT

PREAMBLE

Chapter 505 of the Laws of Maryland 2002 (House Bill 337) authorizes the Board of County Commissioners to grant a property tax credit for any County property tax imposed on agricultural preservation land or on an agricultural building.

Chapter 505 amends the Annotated Code, Tax Property Article § 9-312 to authorize these property tax credits.

The Board of County Commissioners desires to create County property tax credits for both agricultural preservation land and agricultural buildings.

A duly advertised public hearing on this ordinance was held on November 12, 2002 at which time the public had an opportunity to comment.

NOW THEREFORE, BE IT ENACTED AND ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF FREDERICK COUNTY, MARYLAND, that new Sections 1-8-62 and 1-8-63 are added to the Frederick County Code to read as follows:

PART 1

Sec. 1-8-62. Agricultural Preservation Land Property Tax Credit.

(a) Definitions. All terms used in this Section shall have the same meaning as provided in Maryland Annotated Code, Tax Property Article, particularly § 9-312.

(b) Grant of agricultural preservation land property tax credit.

(i) The Board of County Commissioners hereby grants, by law, a property tax credit for County property tax imposed on agricultural preservation land satisfying the criteria of this section.

(ii) The amount of the agricultural preservation land property tax credit shall be 100% of any County property tax imposed.

(c) Qualifications.

(i) To qualify for this agricultural preservation land tax credit, the real property must be either:

- A. subject to an easement or other interest that is permanently conveyed or assigned to the Board of County Commissioners or a Maryland state agency to preserve the agricultural use of the real property; or
- B. designated by the Board of County Commissioners as being within an agricultural preservation district under the Maryland Agricultural Land Preservation Foundation program.

(ii) The agricultural preservation land tax credit shall apply only to land and no buildings or other improvements shall be eligible for the agricultural preservation land tax credit.

(iii) A residence and 1 acre around the residence shall not be eligible for the agricultural preservation land property tax credit.

(d) Duration. The agricultural preservation land property tax credit shall remain in effect until the property no longer satisfies the criteria in this section.

(e) Applicability of Tax Credit. The agricultural preservation land property tax credit applies only to County property tax and does not apply to any other tax, including any special taxing district tax, fire and rescue district tax, electric lighting district tax or any tax imposed by the state, a municipality or any other governmental entity.

PART II

Sec. 1-8-63. Agricultural Building Property Tax Credit

(a) Definitions. All terms used in this Section shall have the same meaning as provided in Maryland Annotated Code, Tax Property Article, particularly § 9-312.

(b) Grant of Agricultural Building Property Tax Credit.

(i) The Board of County Commissioners hereby grants, by law, a property tax credit against the County property tax imposed on a farm building satisfying the criteria of this section.

(ii) The amount of the agricultural building property tax credit shall be 100% of any County property tax imposed.

(c) Qualifications. To qualify for the agricultural building property tax credit

(i) the agricultural building must be located on land that qualifies for an agricultural use assessment; and

(ii) the agricultural building must be used in connection with an activity that is recognized by the Maryland Department of Assessments and Taxation as an approved agricultural activity.

(d) Exemptions.

(i) The agricultural building property tax credit applies only to agricultural buildings, so land is not eligible for the agricultural building property tax credit.

(ii) A building used for a residential purpose or for any other purpose not qualifying under Sec. 1-8-63(c) is not eligible for the agricultural building property tax credit.

(e) Applicability of Tax Credit. The agricultural building property tax credit applies only to the County real property tax and does not apply to any other tax, including any special taxing district tax, fire and rescue district tax, electric lighting district tax or any tax imposed by the state, a municipality or any other governmental entity.

(f) **Agency Designated.** The Frederick County Planning Division is hereby designated as the County agency to administer the agricultural building property tax credit.

PART III - EFFECTIVE DATE

This Ordinance shall take effect on November 13, 2002 and shall be applicable to all tax years beginning after June 30, 2003.

The undersigned hereby certifies that this Ordinance was approved and adopted by the Board of County Commissioners on the 12th day of November, 2002.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF FREDERICK COUNTY, MARYLAND

/s/
Douglas D. Browning
Acting County Manager

By: _____ /s/
David P. Gray
President